



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LAKELAND SANITARY DISTRICT #1

Principal Office: 8780 MORGAN RD
P.O. BOX 289
MINOCQUA, WI 54548

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAKELAND SANITARY DISTRICT #1**Utility Address:** 8780 MORGAN RD
P.O. BOX 289
MINOCQUA, WI 54548**When was utility organized?** 10/1/1975**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR RONALD GROTH**Title:** SUPERINTENDENT**Office Address:**8780 MORGAN RD
P.O. BOX 289
MINOCQUA, WI 54548**Telephone:** (715) 356 - 4454**Fax Number:** (715) 358 - 8830**E-mail Address:** lsdno1@newnorth.net

Individual or firm, if other than utility employee, preparing this report:

Name: JON TRAUTMAN**Title:** SENIOR**Office Address:** SCHENCK BUSINESS SOLUTIONSP.O. BOX 130
PLOVER, WI 54467**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** trautmanj@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: JAMES BRAUN**Title:** PRESIDENT OF BOARD OF COMMISSIONERS**Office Address:**8780 MORGAN RD
P.O. BOX 289
MINOCQUA, WI 54548**Telephone:** (715) 356 - 4454**Fax Number:** (715) 358 - 8830**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JEFFREY COHEN, CPA**Title:** MANAGER**Office Address:** SCHENCK BUSINESS SOLUTIONS

P.O. BOX 130

PLOVER, WI 54467

Telephone: (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** cohenj@schencksolutions.com**Date of most recent audit report:** 2/14/2001**Period covered by most recent audit:** DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR RONALD GROTH**Title:** SUPERINTENDENT**Office Address:**

P.O. BOX 289

MINOCQUA, WI 54548

Telephone: (715) 356 - 4454**Fax Number:** (715) 358 - 8830**E-mail Address:** lsdno1@newnorth.net

Name of utility commission/committee:

Names of members of utility commission/committee:

REUBEN AHLBORN, SECRETARY

JIM BRAUN, PRESIDENT

THOMAS WIPPERFURTH, TREASURER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	319,456	308,764	1
Operating Expenses:			
Operation and Maintenance Expense (401)	174,784	164,366	2
Depreciation Expense (403)	63,099	61,138	3
Amortization Expense (404)	0	0	4
Taxes (408)	6,332	5,615	5
Total Operating Expenses	244,215	231,119	
Net Operating Income	75,241	77,645	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	75,241	77,645	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	76,810	115,932	9
Miscellaneous Nonoperating Income (421)	1,121	519	10
Total Other Income	77,931	116,451	
Total Income	153,172	194,096	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	8,685	10,093	12
Total Miscellaneous Income Deductions	8,685	10,093	
Income Before Interest Charges	144,487	184,003	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	144,712	156,126	13
Amortization of Debt Discount and Expense (428)	24,229	24,229	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	168,941	180,355	
Net Income	(24,454)	3,648	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	643,210	639,562	19
Balance Transferred from Income (433)	(24,454)	3,648	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	618,756	643,210	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
BANK AND LGIP INTEREST	30,996	4
SPECIAL ASSESSMENT INTEREST	45,814	5
Total (Acct. 419):	76,810	
Miscellaneous Nonoperating Income (421):		
PLUMBING FEES & REFUND	1,121	6
Total (Acct. 421):	1,121	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NON-REGULATED SEWER	8,685	8
Total (Acct. 426):	8,685	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	319,456	0	0	0	319,456	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	319,456	0	0	0	319,456	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,698,834	3,558,527	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	787,759	736,201	2
Net Utility Plant	2,911,075	2,822,326	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	9,377,570	9,322,255	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,635,380	3,362,641	4
Net Nonutility Property	5,742,190	5,959,614	
Investment in Municipality (123)	0	0	5
Other Investments (124)	726,377	776,422	6
Special Funds (125)	659,423	566,174	7
Total Other Property and Investments	7,127,990	7,302,210	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	377,052	370,557	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	39,210	36,630	11
Other Accounts Receivable (143)	115,409	113,864	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,302	3,632	14
Materials and Supplies (150)	19,755	19,734	15
Prepayments (165)	9,821	12,061	16
Other Current and Accrued Assets (170)	45,814	55,800	17
Total Current and Accrued Assets	613,363	612,278	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	114,825	139,054	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	85,273	49,206	20
Total Deferred Debits	200,098	188,260	
Total Assets and Other Debits	10,852,526	10,925,074	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,380,202	2,190,202	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	618,756	643,210	23
Total Proprietary Capital	2,998,958	2,833,412	
LONG-TERM DEBT			
Bonds (221)	2,924,000	3,210,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,924,000	3,210,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	16,585	48,718	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	44,312	47,998	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	60,897	96,716	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	29,000	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	29,000	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,868,671	4,755,946	38
Total Liabilities and Other Credits	10,852,526	10,925,074	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	3,656,326	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)	42,508				5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,698,834	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	787,759	0	0	0	9
Total Accumulated Provision	787,759	0	0	0	
Net Utility Plant	2,911,075	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	736,201				736,201	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	63,099				63,099	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,156				3,156	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	66,255	0	0	0	66,255	13
Debits during year						14
Book cost of plant retired	14,697				14,697	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	14,697	0	0	0	14,697	19
Balance End of Year	787,759	0	0	0	787,759	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	9,322,255	69,712	14,397	9,377,570	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	9,322,255	69,712	14,397	9,377,570	
Less accum. prov. depr. & amort. (122)	3,362,641	273,614	875	3,635,380	3
Net Nonutility Property	5,959,614	(203,902)	13,522	5,742,190	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	13,413	13,054	2
Sewer utility	6,342	6,680	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	19,755	19,734	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
GO 12-98 ISSUE	12,748	428	89,232	1
GO 7-93 ISSUE	2,794	428	15,823	2
GO 7-94 ISSUE	3,715	428	6,041	3
GO PROMISSORY NOTES	4,972	428	3,729	4
Total			114,825	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,190,202	1
Changes during year (explain):		
TAX LEVY	190,000	2
Balance end of year	<u>2,380,202</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GO BONDS 7-93	07/01/1993	09/01/2007	4.60%	580,000	1
GO BONDS 7-94	07/01/1994	09/01/2007	6.75%	285,000	2
GO NOTES 12-98	12/01/1998	09/01/2008	3.95%	1,915,000	3
GO NOTES 3-01	03/05/2001	09/01/2010	5.40%	144,000	4
Total Bonds (Account 221):				2,924,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense		2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		5
Total Accruals and other credits	<u>0</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		9
Total payments and other debits	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
GO BONDS 7-93	12,576	35,787	37,727	10,636	1
GO BOTES 3-01		6,995	4,403	2,592	2
GO BONDS 7-94	6,860	19,665	20,580	5,945	3
GO NOTES 12-98	28,562	82,265	85,688	25,139	4
Subtotal	47,998	144,712	148,398	44,312	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	47,998	144,712	148,398	44,312	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,462,133	0	0	3,293,813	0	4,755,946	1
Add credits during year:							
For Services	176,476			20,716		197,192	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF GRANT				84,467		84,467	5
Balance End of Year	1,638,609	0	0	3,230,062	0	4,868,671	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							
						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	726,377	2
Total (Acct. 124):	726,377	
Special Funds (125):		
JOINT UTILITY SINKING FUND	244,166	3
EQUIPMENT REPLACEMENT FUND	383,044	4
VEHICLE FUND	32,213	5
Total (Acct. 125):	659,423	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	39,210	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	39,210	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	111,596	11
Merchandising, jobbing and contract work		12
Other (specify):		
OTHER ACCOUNTS RECEIVABLE - BILLING ADJUSTMENTS	3,813	13
Total (Acct. 143):	115,409	
Receivables from Municipality (145):		
RECEIVABLE FROM TOWNS	6,302	14
Total (Acct. 145):	6,302	
Prepayments (165):		
PREPAID INSURANCE	9,821	15
Total (Acct. 165):	9,821	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
DEFERRED PROJECT COSTS	85,273	17
Total (Acct. 183):	85,273	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,575,287	0	0	0	3,575,287	1
Materials and Supplies	13,233	0	0	0	13,233	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	761,980	0	0	0	761,980	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,550,371	0	0	0	1,550,371	6
Other (specify):					0	7
Average Net Rate Base	1,276,169	0	0	0	1,276,169	
Net Operating Income	75,241	0	0	0	75,241	8
Net Operating Income as a percent of						
Average Net Rate Base	5.90%	N/A	N/A	N/A	5.90%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,285,202	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	630,983	3
Other (Specify):		4
Total Average Proprietary Capital	2,916,185	
Net Income		
Net Income	(24,454)	5
Percent Return on Proprietary Capital	-0.84%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The utility now has more than 1,000 customers and is being formally reclassified by the Commission to a Class C utility. This change is effective 1/1/02 and the Class C Uniform System of Accounts will be used in 2002.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Other Deferred Debits (183) -- Deferref Project Costs: RBC Air Exchange - \$136, LC W/M Loop - \$5,310, WW Planning - \$27,051, Old Hwy 70W & Morgan Rd - \$1,290, WTR Planning - \$6,671, Well Search - \$44,815. Will be capitalized upon project completion.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 27, 2002

Mr. Peter Leege

Public Service Commission of Wisconsin

POBox7854

Madison, WI 53707-7854

RE: Analytical Review of 2001 Annual Report

Dear Mr. Leege:

This letter is in response to the inquiry you sent via e-mail to our Superintendent, Ron Groth.

Our explanation of item 1 is that the \$6,302 represents delinquent service charges that were placed on the 2001 tax roll for collection.

Our explanation of item 2 is as follows: \$26,544 was the amount contributed by a developer to cover the costs incurred in relocating our watermain on his property. \$40,000 was the amount given to the utility by the Town of Minocqua to cover the costs incurred due to widening a state highway (70 West), adding stoplights and putting in turning lanes. This was a contribution to cover the costs associated with the DOT 70 West Relocation Project. \$104,482 was the amount posted to this account that is being paid for over a 10-year period of time through special assessments. The balance of \$5,450 covers 6 services (3 - 1", 2 - 1 1/2", 1 - 6"). The other 2 services of the 8 were replacement for old services, which were removed and had already been paid for when initially installed in prior years.

Hopefully, this fully answers your questions. We will remember to provide more detailed descriptions in the future. If you have any other questions, please contact our office.

Sincerely,

JoAnn Sommerfeld

Secretary/Bookkeeper

www.lsdnol @ newnorth.net

SERVING MINOCQUA o WOODRUFF o ARBOR VITAE AREA

-----Original Message-----

From: Leege, Peter PSC

Sent: Monday, August 26, 2002 3:36 PM

To: 'lsdnol@newnorth.net'

Subject: Review Letter For 2985 Lakeland SD.

Dear Mr. Groth:

The Public Service Commission staff has completed its analytical review of your 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors, and also to identify significant fluctuations from prior years data that are not sufficiently explained in the annual report. The analytical review identified the following issues:

1. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide a more detailed description for the \$6,302 reported in Account 145 on page F-18 and follow this procedure in the future.

2. Please provide an explanation of the \$176,476 reported for water service

FINANCIAL SECTION FOOTNOTES

additions in Account 271 on page F-17 given that there were only 8 services reported as added on page W-16.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me by email or by telephone at (608) 267-9198. Please respond within 30 days of this email. If we have no questions regarding your response, you can consider the review closed.

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
Peter.Leege@psc.state.wi.us
Fax: (608) 266-3957

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	313,343	1
Total Sales of Water	313,343	
Other Operating Revenues		
Forfeited Discounts (470)	901	2
Other Water Revenues (474)	5,212	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	6,113	
Total Operating Revenues	319,456	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	85,950	5
General Operating Expenses (680-690)	88,834	6
Total Operation and Maintenance Expenses	174,784	
Other Operating Expenses		
Depreciation Expense (403)	63,099	7
Amortization Expense (404)		8
Taxes (408)	6,332	9
Total Other Operating Expenses	69,431	
Total Operating Expenses	244,215	
NET OPERATING INCOME	75,241	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	519	21,189	61,518	4
Commercial	422	66,248	116,434	5
Industrial				6
Total Metered Sales to General Customers (461)	941	87,437	177,952	
Private Fire Protection Service (462)	14		4,363	7
Public Fire Protection Service (463)	3		91,163	8
Other Sales to Public Authorities (464)	53	29,766	39,865	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,011	117,203	313,343	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	91,163	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	91,163	
Forfeited Discounts (470):		
Customer late payment charges	901	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	901	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,691	7
Other (specify):		
RECONNECT FEES	1,521	8
Total Other Water Revenues (474)	5,212	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	40,617	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	17,545	3
Chemicals (630)		4
Supplies and Expenses (640)	11,439	5
Repairs of Water Plant (650)	12,678	6
Transportation Expenses (660)	3,671	7
Total Plant Operation and Maintenance Expenses	85,950	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	37,679	8
Office Supplies and Expenses (681)	7,927	9
Outside Services Employed (682)	3,115	10
Insurance Expense (684)	12,990	11
Employees Pensions and Benefits (686)	23,070	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	4,053	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	88,834	
Total Operation and Maintenance Expenses	174,784	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		5,913	3
PSC Remainder Assessment		419	4
Other (specify): NONE			5
Total tax expense		6,332	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	21,691		4
Structures and Improvements (311)	38,657		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	100,962		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	6,468		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	167,778	0	
PUMPING PLANT			
Land and Land Rights (320)	2,277		12
Structures and Improvements (321)	10,119		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	102,576		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,698		20
Total Pumping Plant	124,670	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	18,424		24
Structures and Improvements (341)	7,314		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			21,691	4
Structures and Improvements (311)			38,657	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			100,962	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			6,468	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	167,778	
PUMPING PLANT				
Land and Land Rights (320)			2,277	12
Structures and Improvements (321)			10,119	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			102,576	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,698	20
Total Pumping Plant	0	0	124,670	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			18,424	24
Structures and Improvements (341)			7,314	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	438,885		26
Transmission and Distribution Mains (343)	1,843,935	120,808	27
Fire Mains (344)	0		28
Services (345)	332,941	15,550	29
Meters (346)	122,434	10,328	30
Hydrants (348)	149,772	16,443	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,913,705	163,129	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	198,721		34
Office Furniture and Equipment (372)	20,940	76	35
Computer Equipment (372.1)	1,146		36
Transportation Equipment (373)	36,402	12,776	37
Other General Equipment (379)	30,037	793	38
Other Tangible Property (390)	850		39
Total General Plant	288,096	13,645	
Total utility plant in service directly assignable	3,494,249	176,774	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,494,249	176,774	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			438,885	26
Transmission and Distribution Mains (343)	8,331		1,956,412	27
Fire Mains (344)			0	28
Services (345)	2,181		346,310	29
Meters (346)	4,185		128,577	30
Hydrants (348)			166,215	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	14,697	0	3,062,137	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			198,721	34
Office Furniture and Equipment (372)			21,016	35
Computer Equipment (372.1)			1,146	36
Transportation Equipment (373)			49,178	37
Other General Equipment (379)			30,830	38
Other Tangible Property (390)			850	39
Total General Plant	0	0	301,741	
Total utility plant in service directly assignable	14,697	0	3,656,326	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	14,697	0	3,656,326	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,920	9,920	1
February			9,000	9,000	2
March			9,860	9,860	3
April			9,855	9,855	4
May			12,080	12,080	5
June			14,370	14,370	6
July			20,490	20,490	7
August			18,150	18,150	8
September			14,380	14,380	9
October			13,130	13,130	10
November			9,830	9,830	11
December			9,605	9,605	12
Total annual pumpage	0	0	150,670	150,670	
Less: Water sold				117,203	13
Volume pumped but not sold				33,467	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				11,273	16
Volume related to equipment/system malfunction				720	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				11,993	19
Volume pumped but unaccounted for				21,474	20
Percent of water lost				14%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				835	23
Date of maximum: 7/13/2001					24
Cause of maximum:					25
High number of tourists in area.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				145	26
Date of minimum: 12/11/2001					27
Total KWH used for pumping for the year				174,856	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
325 MANITOWISH STREET	3	95	30	1,332,000	Yes	1
622 CEDAR STREET	4	90	20	1,332,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	4		1
Location	325 MANITOWISH STREET	622 CEDAR STREET		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	LAYNE	JACUZZI		5
Year Installed	1963	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	925	925		8
Pump Motor or Standby Engine Mfr	US	GE		10
Year Installed	1963	1983		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	60	75		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
	ET	ET	5
Year constructed	1963	1994	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7
	STEEL	STEEL	8
Elevation difference in feet (See Headnote 3.)	170	170	9
	170	170	10
Total capacity in gallons (actual)	75,000	300,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	280	0	0	0	280
M	D	1.500	220	0	0	0	220
M	D	2.000	892	0	0	0	892
M	D	4.000	2,914	0	0	0	2,914
M	D	6.000	44,431	0	0	0	44,431
P	D	6.000	120	0	0	0	120
M	D	8.000	40,401	2,325	0	0	42,726
M	D	10.000	14,134	392	392	0	14,134
M	D	12.000	2,268	0	0	0	2,268
Total Within Municipality			105,660	2,717	392	0	107,985
Total Utility			105,660	2,717	392	0	107,985

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	660	2	5	0	657		1
M	1.000	188	3	1	0	190		2
M	1.500	51	2	0	0	53		3
M	2.000	37	0	0	0	37		4
M	3.000	3	0	0	0	3		5
M	4.000	5	0	0	0	5		6
M	6.000	9	1	0	0	10		7
M	8.000	1	0	0	0	1		8
Total Utility		954	8	6	0	956	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	961	60	45	0	976	118	1
1.000	59	2	2	0	59	6	2
1.500	52	4	2	0	54	6	3
2.000	38	1	0	0	39	2	4
3.000	3	1	0	1	5	0	5
4.000	3	0	0	0	3	0	6
6.000	1	0	0	0	1	0	7
8.000	1	0	0	0	1	0	8
10.000	0	0	0	1	1	0	9
Total:	1,118	68	49	2	1,139	132	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	619	298	0	26	1	32	976	1
1.000	1	55	0	2	0	1	59	2
1.500	0	42	0	8	1	3	54	3
2.000	0	23	0	14	1	1	39	4
3.000	0	1	0	3	1	0	5	5
4.000	0	1	0	2	0	0	3	6
6.000	0	0	0	1	0	0	1	7
8.000	0	0	0	0	1	0	1	8
10.000	0	0	0	0	1	0	1	9
Total:	620	420	0	56	6	37	1,139	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	162	5			167	2
Total Fire Hydrants	162	5	0	0	167	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	167
Number of distribution system valves end of year:	251
Number of distribution valves operated during year:	149

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The decrease in Repairs of Water Plant account (650) was due to water main leaks in 2000.

Water Utility Plant in Service (Page W-08)

Additions reported in Transportation Equipment (373) of \$12,776 is a purchase of a 2001 Ford truck.

Water Mains (Page W-15)

Water mains added in 2001 were financed through special assessments over 10 years. Only one owner involved and by one owner paying in full for his assessment.

Water Services (Page W-16)

Services added in 2001 were financed in part with contributions from customers as shown on (F-17), and in part with available funds.

Meters (Page W-17)

Amounts reported in adjustment column (e) is are related to inventory and property record corrections for both 3" and 10" meters.

Meters over 6" are going to be tested in 2002 as required.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	596,317	1
Total Sewage Operating Revenues	596,317	
Other Operating Revenues		
Forfeited Discounts (631)	1,888	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	365	6
Amortization of Construction Grants (636)	84,467	7
Total Other Operating Revenues	86,720	
Total Operating Revenues	683,037	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	188,091	8
Maintenance Expenses (831-834)	99,515	9
Customer Accounting & Collection Expenses (840-843)	13,930	10
Administrative and General Expenses (850-857)	102,282	11
Total Operation and Maintenance Expenses	403,818	
Other Operating Expenses		
Depreciation Expense (403)	276,771	12
Amortization Expense (404)		13
Taxes (408)	11,133	14
Total Other Operating Expenses	287,904	
Total Operating Expenses	691,722	
NET OPERATING INCOME	(8,685)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.

3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
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Operating Revenues

NONE

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1,888	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	1,888	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
LAB TESTING	365	6
Total Miscellaneous Operating Revenues (635)	365	
Amortization of Construction Grants (636):		
AMORTIZATION OF CONSTRUCTION GRANT	84,467	7
Total Amortization of Construction Grants (636)	84,467	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	21,156	1
Power and Fuel for Pumping (821)	10,948	2
Power and Fuel for Aeration Equipment (822)	51,279	3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)	19,106	5
Sludge Conditioning Chemicals (825)	43,948	6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	35,939	8
Transportation Expenses (828)	5,715	9
Rents (829)		10
Total Operation Expenses	188,091	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	6,319	11
Maintenance of Collection System Pumping Equipment (832)	12,468	12
Maintenance of Treatment and Disposal Plant Equipment (833)	78,452	13
Maintenance of General Plant Structures and Equipment (834)	2,276	14
Total Maintenance Expenses	99,515	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	9,786	15
Flat Rate Inspections (841)		16
Meter Reading (842)	4,144	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	13,930	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	27,893	19
Office Supplies and Expenses (851)	8,222	20
Outside Services Employed (852)	3,387	21
Insurance Expense (853)	12,990	22
Employees Pensions and Benefits (854)	38,738	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	11,052	25
Rents (857)		26
Total Administrative and General Expenses	102,282	
Total Operation and Maintenance Expenses	403,818	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		11,133	1
Local and School Tax Equivalent on Meters Charged by Water Department			2
PSC Remainder Assessment			3
Other (specify): NONE			4
Total tax expense		11,133	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	150		4
Structures and Improvements (311)	13,774		5
Service Connections, Traps, and Accessories (312)	289,513	3,353	6
Collecting Mains and Accessories (313)	2,058,859	17,045	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	541,599		9
Other Collecting System Equipment (316)	1,093		10
Total Collection System	2,904,988	20,398	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	11,020		11
Structures and Improvements (321)	36,750		12
Receiving Wells (322)	236,129	17,633	13
Electric Pumping Equipment (323)	579,593	1,756	14
Other Power Pumping Equipment (324)	22,152		15
Miscellaneous Pumping Equipment (325)	1,692		16
Total Collection System Pumping Installations	887,336	19,389	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	19,902		17
Structures and Improvements (331)	1,404,661		18
Preliminary Treatment Equipment (332)	107,685		19
Primary Treatment Equipment (333)	115,916		20
Secondary Treatment Equipment (334)	1,097,071		21
Advanced Treatment Equipment (335)	32,270		22
Chlorination Equipment (336)	121,250		23
Sludge Treatment and Disposal Equipment (337)	1,745,839	3,717	24
Plant Site Piping (338)	313,943		25
Flow Metering and Monitoring Equipment (339)	7,918		26
Outfall Sewer Pipes (340)	20,708		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			150	4
Structures and Improvements (311)			13,774	5
Service Connections, Traps, and Accessories (312)	875		291,991	6
Collecting Mains and Accessories (313)			2,075,904	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			541,599	9
Other Collecting System Equipment (316)			1,093	10
Total Collection System	875	0	2,924,511	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			11,020	11
Structures and Improvements (321)			36,750	12
Receiving Wells (322)			253,762	13
Electric Pumping Equipment (323)			581,349	14
Other Power Pumping Equipment (324)			22,152	15
Miscellaneous Pumping Equipment (325)			1,692	16
Total Collection System Pumping Installations	0	0	906,725	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			19,902	17
Structures and Improvements (331)			1,404,661	18
Preliminary Treatment Equipment (332)			107,685	19
Primary Treatment Equipment (333)			115,916	20
Secondary Treatment Equipment (334)			1,097,071	21
Advanced Treatment Equipment (335)			32,270	22
Chlorination Equipment (336)			121,250	23
Sludge Treatment and Disposal Equipment (337)			1,749,556	24
Plant Site Piping (338)			313,943	25
Flow Metering and Monitoring Equipment (339)			7,918	26
Outfall Sewer Pipes (340)			20,708	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	47,329		28
Total Treatment and Disposal Plant	5,034,492	3,717	
GENERAL PLANT			
Land and Land Rights (370)	951		29
Structures and Improvements (371)	200,336		30
Office Furniture and Equipment (372)	24,156	76	31
Computer Equipment (372.1)	1,146		32
Transportation Equipment (373)	37,482	12,776	33
Other General Equipment (379)	222,241	793	34
Other Tangible Property (390)	0		35
Total General Plant	486,312	13,645	
Total utility plant in service directly assignable	9,313,128	57,149	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	9,313,128	57,149	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			47,329	28
Total Treatment and Disposal Plant	0	0	5,038,209	
GENERAL PLANT				
Land and Land Rights (370)			951	29
Structures and Improvements (371)			200,336	30
Office Furniture and Equipment (372)			24,232	31
Computer Equipment (372.1)			1,146	32
Transportation Equipment (373)			50,258	33
Other General Equipment (379)			223,034	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	499,957	
Total utility plant in service directly assignable	875	0	9,369,402	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	875	0	9,369,402	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	2.000	28	0	0	0	28		1
Sewer	4.000	973	1	3	0	971		2
Sewer	6.000	59	1	0	0	60		3
Sewer	8.000	6	0	0	0	6		4
Total Utility		1,066	2	3	0	1,065	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
2.000	7,240	0	0	0	7,240	1
4.000	3,683	0	0	0	3,683	2
6.000	1,102	0	0	0	1,102	3
8.000	66,913	0	0	0	66,913	4
10.000	10,691	0	0	0	10,691	5
12.000	2,622	0	0	0	2,622	6
Total Utility	92,251	0	0	0	92,251	